

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 89-Department of Energy

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 14-Department of Interior							
RC 18-Transfers in/Out without Reimbursement	Reporting Agency	\$1,181,000,000		\$0	\$1,181,000,000		Accounting Methodology Difference
	Trading Partner	\$0	\$1,181,000,000	\$0	\$0	\$1,181,000,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: DOE used SGL 5720.DOI used SGL 5990.						
Partner 20-Department of the Treasury							
RC 01-Investments/Debt	Reporting Agency	\$22,197,000,000		\$0	\$22,197,000,000		Accounting Methodology Difference
	Trading Partner	\$23,738,000,000	\$1,541,000,000	\$0	\$23,738,000,000	\$1,541,000,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: DOE uses effective yield. BPD uses FMV method.						
Trading Partner Remarks: Diff in IFCS due to acctg methodology (\$532M) & Deposit Fund (\$6M)							
Partner 20-Department of the Treasury							
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$1,056,000,000		\$0	\$1,056,000,000		Accounting Methodology Difference
	Trading Partner	\$1,592,000,000	\$536,000,000	\$0	\$1,592,000,000	\$536,000,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: DOE uses effective interest method. BPD uses FMV.						
Trading Partner Remarks: HHS incorrectly coded 20 instead of 99. HHS confirmed coding error							
Partner 31-U.S. Nuclear Regulatory Commission							
RC 19-Appropriation Transfers In/Out	Reporting Agency	\$69,000,000		\$0	\$69,000,000		Accounting Methodology Difference
	Trading Partner	\$0	\$69,000,000	\$0	\$0	\$69,000,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: NRC uses SGL 3102. DOE uses SGL 5765.						
Trading Partner Basis of Accounting: Not Stated							
Trading Partner Remarks: NRC records the Nuclear Waste Fund (NWF) in USSGL 3102. DOE records this amount in USSGL 5765.							
Partner 31-U.S. Nuclear Regulatory Commission							
RC 28-Unexpended Appropriated Transfers In/Out	Reporting Agency	\$0		\$0	\$0		Accounting Methodology Difference
	Trading Partner	\$68,498,000	\$68,498,000	\$0	\$68,498,000	\$68,498,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: NRC uses SGL 3102. DOE uses SGL 5765.						
Trading Partner Basis of Accounting: Not Stated							
Trading Partner Remarks: NRC records the Nuclear Waste Fund (NWF) in USSGL 3102. DOE records this amount in USSGL 5765.							
Partner 33R-Smithsonian Institution							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$3,000,000		\$0	\$3,000,000		Confirmed Reporting
	Trading Partner	\$0	\$3,000,000	\$0	\$0	\$3,000,000	Confirmed Reporting
Partner 80-National Aeronautics and Space Administration							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$63,000,000		\$0	\$63,000,000		Confirmed Reporting
	Trading Partner	\$13,146,000	\$49,854,000	\$0	\$13,146,000	\$49,854,000	Confirmed Reporting
	Trading Partner Remarks: NASA and DOE are in the process of reconciliation						
Partner 80-National Aeronautics and Space Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$202,000,000		\$0	\$202,000,000		Confirmed Reporting
	Trading Partner	\$138,364,000	\$63,636,000	\$0	\$138,364,000	\$63,636,000	Confirmed Reporting
	Trading Partner Remarks: NASA and DOE are in the process of reconciliation						
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,681,000,000		\$0	\$1,681,000,000		Confirmed Reporting
	Trading Partner	\$1,078,200,000	\$602,800,000	\$0	\$1,078,200,000	\$602,800,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: Not Stated						
Trading Partner Remarks: DOD and DOE are working to resolve differences							

*Represents 'accounting error' and 'current year timing' differences only.